

AMENDMENTS TO THE SPECIFICATION:

Please add the following Abstract:

ABSTRACT OF THE DISCLOSURE

Aqueous emulsions of oils, gums or preferably masked (poly)isocyanate resins are prepared by kneading a mixture containing (1) a preferably masked (poly)isocyanate phase (A) with a viscosity of at least 3 Pa.s or a consistency of at least 200, and (2) an aqueous phase including water, at least one surfactant (B) and optionally at least one water-soluble thickening polymer (C). The relative amounts of water (B) and optionally (C) being such that the aqueous phase has a viscosity or consistency preferably no lower than that of the preferably masked (poly)isocyanate phase (A). The kneading is performed for a sufficient time and with sufficient shear to give an oil-in-water emulsion with a particle size of 0.1-5 μ m, and optionally diluting the medium with water.